EX 3 Earnings per share and Operating Segments – Solutions

1. Does IAS 33 Earnings per share apply to all companies?
2. Which profit figure is used for the calculation of EPS and how is this determined?
3. What is meant by “fully diluted” EPS and what types of situations give rise to the need to determine this?
4. What is an Operating Segment?
5. What is a Reportable Segment?